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C. S. A. Cons. House
1st Cong. 2 sess.
Oct. 9, 1862

[HOUSE BILL, No. 7.]

HOUSE, October 9, 1862.—Read first and second times, made the Special Order for Friday, October 10th, at 12 o'clock, M., and from day to day until concluded, and ordered to be printed.

[By Mr. KENNER, from Committee on Ways and Means.]

A BILL

To be entitled An Act to provide a tax to support the credit
of the Government.

1 SECTION 1. *The Congress of the Confederate States of*
2 *America do enact*, That on the first day of January, 1863,
3 there shall be levied and assessed on each person resi-
4 dent in the Confederate States, for the support of the
5 credit of the Government, one tenth of his agricultural
6 produce, and of the produce of the forest, and of
7 the stock meat and wool which are the produce and
8 growth of his own farm during the previous calendar
9 year, after deducting the cost of the animals or meat sold,
10 if the animals were purchased and not raised by him ;
11 also one tenth of all revenue or profits derived from bus-
12 iness, trade or employment in manufactures, mining

13 merchandize, banking, railroads, commerce and naviga-
14 tion, after deducting the expense of production or the
15 cost of carrying on said business ; also one tenth of each
16 person's yearly income for the preceding calendar year
17 from all sources and employments whatever except from
18 the sources hereinbefore mentioned : *Provided*, That
19 said tax so levied and assessed shall be due and payable
20 on the first day of April, 1863 : *Provided further*, That
21 foreigners resident within the Confederate States shall not
22 be required to pay except from the aforesaid articles pro-
23 duced by or for them or from incomes and profits derived
24 by them from business conducted by them within these
25 States ; nor shall any tax be levied upon interest on
26 Confederate Bonds, Certificates or Treasury Notes ; nor
27 upon the incomes of persons resident when the total
28 value of such income during said year is less than five
29 hundred dollars : *Provided further*, That the person
30 rendering an account of his income, produce or profits, *
31 shall render it upon oath as nearly as he can state the
32 same, but should the collector hereinafter provided for
33 believe such statement to be incorrect, the correctness
34 may be verified in the following manner : The tax payer

35 and collector shall each select an arbitrator of the vicin-
36 age, and there, with power to call in an umpire to decide
37 in case of disagreement, shall settle the question upon
38 such evidence as may be brought before them. Should
39 the amount rendered by the tax payer be increased by
40 the award, he shall pay, in addition to the tax, one fifth
41 of such excess, together with the cost of the proceeding.
42 The said arbitrator and umpire may compel the attend-
43 ance of witnesses : and the Secretary of the Treasury is
44 hereby authorized to make such regulations as may be
45 necessary to meet the reasonable expenses of such
46 awards : *And provided further,* That whenever the arti-
47 cles subject to the tax aforesaid have not been sold at
48 the time the tax shall be assessed, the tax shall be levied
49 on the assessed value of the unsold articles, and any dif-
50 ference of opinion between the collector and tax payer
51 in relation to the value of such unsold articles shall be
52 determined by arbitration in the manner above provided.

1 SEC. 2. Each State shall constitute a tax division for
2 the purposes of this act, and shall be under the jurisdic-
3 tion of a chief collector, to be appointed by the Secre-
4 tary of the Treasury, under the direction of the Presi-

5 dent, whose duties shall be prescribed by the Secretary
6 of the Treasury, and for all services rendered by him
7 shall receive an annual salary of two thousand dollars.
8 And the chief collector in each State shall appoint deputy
9 collectors in such sub-division of the State as he may
10 find convenient and necessary, under the direction of the
11 Secretary of the Treasury, whose duty it shall be to as-
12 certain the amount to be paid by each individual or per-
13 son within his district, and who shall collect the tax and
14 exchange the bonds for the same, under such regulations
15 as the said Secretary may prescribe. Each of said col-
16 lectors shall be entitled to a commission of two and
17 a-half per cent. on the amount collected as compensation
18 for his services.

1 SEC. 3. The said collectors and deputy collectors are
2 hereby authorized to require all persons within their
3 respective districts owning, possessing or having the care
4 and management of any property yielding any of the
5 products or articles taxed by the provisions of this act,
6 and of all persons receiving for himself or others any
7 income from any source whatever, a true and correct
8 statement under oath, and such collector is hereby author-

9 ized to administer such oath, of the quantities and amounts
10 of such products or incomes, with a view of assessing
11 said products and incomes as provided by this act.

1 SEC. 4. If any person shall not be prepared to exhibit
2 a written list when required, and shall consent to disclose
3 the particulars of taxable property, income and produce
4 provided for in this act, and owned or possessed by him,
5 or under his care and management, then it shall be the
6 duty of the officer to make the list, which being distinctly
7 read and assented to, shall be binding on such person.

1 SEC. 5. Each collector and deputy collector, before en-
2 tering upon the duties of his office, shall give bond in
3 such sum, as shall be prescribed by the Secretary of the
4 Treasury, with sufficient sureties, and shall take an oath,
5 faithfully, to execute the duties of his office, and that he
6 will support and defend the Constitution of the Confed-
7 erate States.

1 SEC. 6. The Secretary of the Treasury is authorized
2 to establish regulations, suitable and proper to carry this
3 Act into effect, which regulations shall be binding on all
4 officers; the said Secretary may, also, frame instructions,
5 as to all details, which shall be obligatory upon all par-

6 ties embraced within the provisions of this Act.

1 SEC. 7. If any person subject to the payment of a tax,
2 under the provisions of this Act, shall fail, or refrain to
3 furnish to the collector, at the time prescribed by him, a
4 list of his produce, income and property, subject to tax-
5 ation under this Act, and to swear to the correctness of
6 the same, such person shall be liable to a double tax,
7 and the collector shall proceed to assess the same, ac-
8 cording to the best evidence he can procure, and collect
9 the amount thereof, as in the case of other defaulting
10 tax-payers.

1 SEC. 8. If any person liable to the payment of taxes
2 under this Act, shall fail or refuse to pay the amount
3 thereof, on, or before the 1st day of April, 1863, it shall
4 be the duty of the Collector to proceed to the collection
5 of the same, by distress and sale of the goods, property,
6 estate, or effect of the persons delinquent, giving at least
7 twenty days' public notice, of the time and place of sale
8 of any property, so distrained, and it shall be lawful for
9 the collector, in addition to raising the amount of taxes
10 due from such delinquent, by a sale of property, to col-
11 lect the necessary and legal expenses attending such sale,

12 and it shall be lawful for any authorized deputy of a col-
13 lector to make such distress and sale.

1 SEC. 9. It shall be the duty of the several collectors
2 to pay into the Treasury of the Confederate States, the
3 taxes collected under the authority of this Act, within
4 such time as the Secretary may direct after the collection
5 of the same, and for any failure to make such payment,
6 such collector shall be charged with an interest of five
7 per cent. per month, for all moneys retained in his pos-
8 session beyond the time at which he is required to pay
9 over the same by law, or by the regulations established
10 by the Secretary of the Treasury.

1 SEC. 10. Corporations, private banking and mercantile
2 associations, are intended to be embraced under the word
3 "persons," used in this Act, and whenever the in-
4 come of any corporation or association is returned, by
5 the corporation or association, and the tax paid, the in-
6 come or dividend in the hands of the individuals shall be
7 exempt from the tax.

Hollinger Corp.
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